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Assessing the Quality of Employee Benefit Plan Audits

In May 2015, the United States Department of Labor (DOL) Employee Benefit Security Administration published a report titled "Assessing the Quality of Employee Benefit Plan Audits." In the report, the DOL found that 39 percent of these audits contained major deficiencies with respect to one or more relevant generally accepted auditing standards requirements.

The California Board of Accountancy (CBA) is studying this topic, including testimony from the DOL, the National Association of State Boards of Accountancy, and the American Institute of Certified Public Accountants (AICPA).

For more information, please read [the DOL report](#). In addition, please read the [AICPA's six-point plan for enhancing audit quality](#).